SUPREME COURT, U. S.

FILED

MAY

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APPENDIX

IN THE

Supreme Court of the United States

October Term, 1968

No. [redacted] /0

WHYY, INC.,

Appellant,

v.

BOROUGH OF GLASSBORO

and

DIVISION OF TAX APPEALS OF THE DEPARTMENT OF THE TREASURY OF THE STATE OF NEW JERSEY,

Appellees.

On Appeal From the Supreme Court of New Jersey.

APPEAL FILED SEPTEMBER 19, 1967

PROBABLE JURISDICTION NOTED MARCH 11, 1968

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11/17/65	Opinion of the Division of Tax Appeals and the Division of the Treasury. Lario, President.
11/17/65	Judgment Division of Tax Appeals in the Department of the Treasury of Lot 18D.
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12/18/65	Notice of Appeal to Superior Court of New Jersey, appellate division, and affidavit of service.
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6/28/66 Notice of Appeal to the Supreme Court of New Jersey and affidavit of service.

5/18/67 Supplemental factual statement of the nature and extent of the charitable educational benefits bestowed within the borders of New Jersey by WHYY, Inc. television and radio broadcasts with accompanying Exhibits "A" to "F".

7/ 5/67 Opinion of the Supreme Court of New Jersey. Schettino, J. Mandate on affirmance.

9/19/67 Notice of Appeal to the United States Supreme Court filed.

3/11/68 Probable jurisdiction noted by the Supreme Court.

APPENDIX A.

OPINIONS BELOW.

OPINION OF SUPERIOR COURT OF NEW JERSEY.

Reported at 91 N. J. Super. 269, 219 A. 2d 893 (1966)

Submitted May 16, 1966—Decided May 20, 1966.

Before: Judges GOLDMANN, FOLEY and COLLESTER.

MR. FRANK J. FERRY, Attorney for Appellant.

MR. JOHN W. TRIMBLE, Attorney for Respondent, Borough of Glassboro.

MR. ELIAS ABELSON, Deputy Attorney General, filed a statement in lieu of brief for respondent Division of Tax Appeals (MR. ARTHUR J. SILLS, Attorney General, Attorney).

PER CURIAM

WHYY, Inc. appeals from judgments of the Division of Tax Appeals affirming the action of the Gloucester County Tax Board in denying its application for tax exemption of property owned by it in Glassboro. WHYY is a Pennsylvania corporation whose principal office is located in Philadelphia. It was formed as a nonprofit corporation to provide cultural, recreational and educational radio and television broadcasts in the Delaware Valley area, and to establish, construct and otherwise acquire or operate noncommercial, educational radio and television broadcast

stations and facilities in Pennsylvania, New Jersey and Delaware. The company is registered in this State as a foreign nonprofit corporation, authorized to do business in New Jersey.

The Federal Communications Commission has licensed WHYY to operate and telecast over Channel 12 as a noncommercial, educational station. It has studios in Philadelphia, Pa. and Wilmington, Del. The facilities in New Jersey consist of 50 acres located in Glassboro, on which are erected a transmittal building and a 1,000-foot guy tower, the heart of its broadcasting system. WHYY is precluded from all commercial advertising. It depends on contributions from school systems and individuals to finance its operations.

The corporation appealed to the Gloucester County Tax Board from assessments levied against its property in Glassboro, claiming tax exemption as a nonprofit and educational institution. The board upheld the assessments. The Division of Tax Appeals affirmed that action upon appeal.

WHYY asserts that as a registered nonprofit foreign corporation it is authorized to own real property in New Jersey, R. S. 14:15-1; that under R. S. 14:15-2 a foreign corporation doing business here is subject to all the benefits as well as burdens of our laws, and for these reasons it is entitled to any exemption a New Jersey corporation might claim. It therefore contends that it should have been granted a tax exemption as an educational and charitable nonprofit corporation by virtue of the provisions of N. J. S. A. 54:4-3.6.

The flaw in this reasoning becomes apparent upon a reading of the statute. After listing the various categories of property entitled to tax exemption, N. J. S. A. 54:4-3.6 concludes with the following language:

> "The following exemptions shall apply only where the association, corporation or institution claiming the exemption owns the property in question *and is in-*

corporated or organized under the laws of this State and authorized to carry out the purposes on account of which the exemption is claimed." (Italics ours.)

The statutory language is entirely clear. WHYY meets two of its requirements: it owns the property in question and is authorized to carry out the purposes on account of which the exemption is claimed. However, the company is not "incorporated or organized under the laws of this State." Were it not for this, it would meet the criteria of N. J. S. A. 54:4-3.6.

Statutes granting exemption from taxation are construed most strongly against the claimant, who bears the burden of proving a tax-exempt status. *Princeton University Press v. Princeton*, 35 N. J. 209, 214 (1961), and cases there cited. WHYY would avoid the very specific requirement of the quoted statute by arguing that although it is not "incorporated" under the laws of New Jersey, it is "organized" under our laws; that being fully qualified to transact business here under R. S. 14:15-2 and subject to all our laws, it should therefore be entitled to tax exemption. The words "incorporated or organized" in the closing sentence of N. J. S. A. 54:4-3.6 refer back to the beginning of that sentence and relate to "association, corporation or institution." The word "organized" refers to associations or institutions that may not be "incorporated"—it certainly does not refer to foreign corporations which are incorporated or organized in another state.

Appellant claims that a strict interpretation of the statute so as to require bona fide, foreign nonprofit corporations to incorporate in New Jersey is unreasonable and has no relation to the expressed objective of the legislation, which is to foster and encourage educational, charitable and cultural endeavors. However, as stated, statutes of exemption from taxation must be strictly construed. If the subjects of exemption are to be enlarged, it is for the Legislature to bestow that privilege, and not the courts.

Affirmed.

OPINION OF SUPREME COURT OF NEW JERSEY

A-94 September Term 1966

Reported at 50 N. J. 6, 231 A. 2d 608 (1967)

WHYY, INC.,
Petitioner-Appellant,

v.

BOROUGH OF GLASSBORO,
Respondent-Respondent,

and

DIVISION OF TAX APPEALS OF THE DEPARTMENT OF THE TREASURY OF THE STATE OF NEW JERSEY,
Respondent.

Argued May 24, 1967. Decided July 5, 1967.

On appeal from the Superior Court, Appellate Division, whose opinion is reported in 91 *N. J. Super.* 269 (1966).

Mr. Grover C. Richman, Jr. argued the cause for petitioner-appellant (*Mr. Frank J. Ferry* and *Messrs. Richman, Berry & Ferren,* attorneys).

Mr. John W. Trimble argued tthe cause for respondent-respondent.

Mr. Elias Abelson, Deputy Attorney General, filed a statement in lieu of a brief for respondent Division of Tax Appeals (*Mr. Arthur J. Sills,* Attorney General of New Jersey, attorney).

The opinion of the Court was delivered by

SCHETTINO, *J.*

This is an appeal involving property tax assessments for the year 1964.

WHYY, INC., a nonprofit Pennsylvania corporation authorized to do business in New Jersey, provides recreational and educational radio and television broadcasts in the Delaware Valley area. Its registered office in New Jersey is at 709 Market Street, Camden. The corporation's license precludes all commercial advertising. Consequently, WHYY is dependent upon contributions for its financing. Among its donors are the Board of Education of Philadelphia, the City of Philadelphia, the Tri-State Instruction Council, and others.

The facilities of the corporation in New Jersey, located in the Borough of Glassboro, consist of 50 acres of land, on which are erected a transmittal station and a tower.

WHYY did not apply for a tax exemption pursuant to the procedures set forth in *N. J. S. A.* 54:4-4.4.[1] The radio station did, however, request the Glassboro Council on November 12, 1963 for an exemption from taxes as an educational nonprofit corporation. Prior to this request, by letter dated November 7, 1963 to the Glassboro Council, WHYY forwarded a copy of the corporation's Annual Report and the corporation's charter to demonstrate its nonprofit and educational character.

The claim for exemption was denied. WHYY petitioned the Gloucester County Board of Taxation, claiming an exempt status. Again, the claim was denied. WHYY then petitioned the State Division of Tax Appeals, and the claim was there denied. An appeal was taken to the Appellate Division, which affirmed, 91 *N. J. Super.* 269 (1966),

1. "Every municipal tax assessor shall, on or before October 1, 1951, obtain from each owner of real property in his taxing district, for which a tax exemption is claimed, an initial statement under oath in such form as shall be prescribed by the Director, Division of Taxation, showing the right to the exemption claimed. Thereafter, and on or before November 1 of each year, said assessor shall obtain an initial statement, if one has not theretofore been filed."

holding that WHYY's property, although owned by a nonprofit corporation, was not exempt from New Jersey tax inasmuch as WHYY was not incorporated or organized under the laws of New Jersey as is required by *N. J. S. A.* 54:4-3.6.[2] WHYY thereafter appealed to this Court.

The fundamental approach of our statutes is that ordinarily all property shall bear its just and equal share of the public burden of taxation. As the existence of government is a necessity, taxes are demanded and received in order for government to function. Statutes granting exemption from taxation represent a departure and consequently they are most strongly construed against those claiming exemption. The burden of proving a tax-exempt status is upon the claimant. *Bloomfield v. Academy of Med. of N. J.*, 47 *N. J.* 358, 363 (1966); *Pingry Corp. v. Hillside Tp.*, 46 *N. J.* 457, 461 (1966); *Princeton Univ. Press v. Princeton*, 35 *N. J.* 209, 214 (1961).

WHYY argues (1) that if *N. J. S. A.* 54:4-3.6 discriminates against foreign corporations in granting exemptions, it is unconstitutional and is a violation of the equal protection clause of the Fourteenth Amendment; (2) that because it has qualified to transact business in New Jersey by registering with the Secretary of State, it is in effect organized under the laws of New Jersey within the meaning of *N. J. S. A.* 54:4-3.6 and, thus, is entitled to exemption; and

---

2. *N. J. S. A.* 54:4-3.6 encompasses the exemption from taxation of property of certain nonprofit organizations. It reads in pertinent part as follows:

> "The foregoing exemption shall apply only where the association, corporation or institution claiming the exemption owns the property in question and is incorporated or organized under the laws of this State and authorized to carry out the purpose on account of which the exemption is claimed."

Chapter 24 of the Laws of 1967, effective April 18, 1967, supplements *N. J. S. A.* 54:4-3.6 and bears directly on tax exemptions granted to foreign and domestic nonprofit television stations. This new act is "applicable only to taxes payable in 1968 and thereafter." As the litigation here concerns taxes payable for the year 1964, this supplementary act does not apply.

(3) that it would be useless for it to go through the meaningless act of incorporating in this State.

The Borough moved to dismiss the appeal before us, urging that the constitutional issue was not raised prior to the appeal to us and, as the decision by the Appellate Division was unanimous, WHYY has no right to appeal. *R. R.* 1:7-1(c). Secondly, the Borough argues that because WHYY is a foreign corporation which did not organize under the laws of New Jersey within the meaning of *N. J. S. A.* 54:4-3.6, it is not entitled to an exemption. Finally, the Borough argues that the failure by WHYY to comply with *N. J. S. A.* 54:4-4.4 precludes the station from claiming a tax exemption.

I.

This Court may but need not accept a constitutional question not raised below. *Lattieri v. State Board of Medical Examiners,* 24 *N. J.* 199, 206 (1957). As this constitutional contention is one of great concern to many municipalities and nonprofit foreign corporations, the public interest in this question demands that it be decided. *Cf. Bd. of Ed., E. Brunswick Tp. v. Tp. Council, E. Brunswick,* 48 *N. J.* 94, 109 (1966); *State v. Perricone,* 37 *N. J.* 463, 469, *certiorari* denied 371 *U. S.* 890, 83 *S. Ct.* 189, 9 *L. Ed.* 2*d* 124 (1962).

The Legislature is given wide latitude in classifying for the purposes of taxation. That another classification might be superior or equal to the Legislature's classification is not enough to show that a statute is unconstitutional. As long as the statute may be justified on any reasonable theory, the Legislature's determination will be upheld. *General Electric Co. v. Passaic,* 28 *N. J.* 499, 506-10 (1958), appeal dismissed 359 *U. S.* 1006, 79 *S. Ct.* 1146, 3 *L. Ed.* 2*d* 987 (1959).

Moreover, there is a strong presumption that a statute is constitutional, *In re Loch Arbour,* 25 *N. J.* 258, 264-65 (1957), and a legislative act will not be declared void unless its repugnancy to the Constitution is clear beyond a reason-

able doubt. *Gangemi v. Berry*, 25 *N. J.* 1, 10 (1957). "To declare a statute unconstitutional is a judicial power to be delicately exercised." *Wilentz v. Hendrickson*, 133 *N. J. Eq.* 447, 487 (*Ch.* 1943), affirmed 135 *N. J. Eq.* 244 (*E. & A.* 1944). It is true that a classification may not be arbitrary, but the burden of proof is on him who asserts an unjust and illegal discrimination. *Wiramal v. Director of Div. of Taxation*, 36 *N. J.* 201, 210 (1961); *Harvey v. Essex County Board of Freeholders*, 30 *N. J.* 381, 388-91 (1959).

As noted above, the Legislature is given considerable latitude in determining classes for purposes of taxation. The Legislature is presumed to have a valid classification in mind. Distinctions will be presumed to rest upon a rational basis if there be any conceivable state of facts which would afford reasonable support for them. *Harvey v. Essex County Board of Freeholders, supra*, 30 *N. J.* at 388-91.

Here, there are possibilities for treating foreign nonprofit corporations differently from domestic nonprofit corporations.

It should be noted that our statute requires not only that the property be used for a specified purpose but also that the owner shall be a nonprofit organization. The corporation laws of sister states may be less exacting than New Jersey with respect to what organizations qualify as nonprofit. If New Jersey were to grant tax exemptions to foreign nonprofit corporations because the state of incorporation deemed them to be nonprofit in nature, it may well be that exemptions would thereby be granted to corporations which, if formed here, would not have a tax exempt status. The Legislature could validly decide that the State should not be burdened with the administrative problem of checking the status of foreign corporations under foreign laws and evaluating them with our requirements.

We hold that the statute is not unconstitutional.

II.

WHYY seeks to avoid the requirement of *N. J. S. A.* 54:4-3.6, that to be entitled to an exemption a nonprofit corporation must be "incorporated or organized under the laws of this State." WHYY argues that although it is not incorporated under the laws of New Jersey, it is "organized" under our laws because it qualified to transact business here by registering with the Secretary of State. It, therefore, should be entitled to an exemption.

We agree with the Appellate Division interpretation of *N. J. S. A.* 54:4-3.6. The word "incorporated" refers back to nonprofit associations, whereas the word "organized" refers back to nonprofit associations and institutions which may not be "incorporated." Certainly, the word "organized" does not refer to foreign corporations which qualify and register but which are not incorporated in this State. See Appellate Division's opinion, 91 *N. J. Super.* 272.

III.

As WHYY is not entitled to a tax exemption under *N. J. S. A.* 54:4-3.6, it is not necessary for us to determine whether the failure by WHYY to comply with *N. J. S. A.* 54:4-4.4 (notifying the tax assessor before November 1 of a claim to an exemption) should preclude the station from asserting an exempt status.

Affirmed; no costs.

SUPREME COURT OF NEW JERSEY

WHYY, Inc., *Petitioner-Appellant,*	Appeal Docket No. 5287
v.	
Borough of Glassboro, *Respondent-Respondent,*	Civil Action On Appeal
and	
Division of Tax Appeals, *Respondent.*	Mandate on Affirmance

This cause having been duly argued before this Court by Mr. Grover C. Richman, Jr., counsel for the appellant and Mr. John W. Trimble and Mr. Elias Abelson, counsel for the respondent, and the Court having considered the same,

It is hereupon ordered and adjudged that the judgment of the said Superior Court, Appellate Division is affirmed; and it is further ordered that this mandate shall issue ten days hereafter, unless an application for rehearing shall have been granted or is pending, or unless otherwise ordered by this Court, and that the record be remitted to the Superior Court, Appellate Division to be there proceeded with in accordance with the rules and practice relating to that court, consistent with the opinion of this Court.

WITNESS the Honorable JOSEPH WEINTRAUB, Chief Justice, at Trenton on the 5th day of July, 1967.

JOHN H. GILDEN,
Clerk of the Supreme Court.

A True Copy

JOHN H. GILDEN
Clerk

Filed
Jul 5 1967
JOHN H. GILDEN
Clerk

APPENDIX B.

TEXT OF STATUTES.

NEW JERSEY STATUTES ANNOTATED.
TITLE 14, CHAPTER 15-2.

14:15-2. Foreign Corporations Subject to Title.

A foreign corporation doing business in this state shall be subject to the provisions of this title, so far as the same can be applied to foreign corporations.

14:15-3. Copy of Charter and Statement to Be Filed; Certificate of Authority to Do Business.

Every foreign corporation, except banking, insurance, ferry and railroad corporations, transacting any business in this state, shall file in the office of the secretary of state a copy of its charter or certificate of incorporation, attested by its president and secretary, under its corporate seal, and a statement attested in like manner setting forth:

a. The amount of its authorized capital stock and the amount actually issued;

b. The character of the business which it is to transact in this state; and

c. The principal office of the corporation in this state and the name and place of abode of an agent upon whom process against such corporation may be served, which agent shall be a domestic corporation or a natural person of full age actually resident in this state, and the agency shall continue until the substitution, by writing, of another agent.

Thereupon the secretary of state shall issue to the corporation a certificate that it is authorized to transact

business in this state, and that the business is such as may be lawfully transacted by corporations of this state, and he shall keep a record of all such certificates issued.

14:15-4. Certificate of Authority to Do Business Prerequisite to Suits on Contracts.

Until such corporation so transacting business in this state shall have obtained such certificate of the secretary of state, it shall not maintain any action in this state upon any contract made by it in this state.

NEW JERSEY STATUTES—TITLE 54, CHAPTER 3.6. EXEMPTIONS FROM TAXATION.

54:4-3.6. Exemption of Property of Nonprofit Organizations

The following property shall be exempt from taxation under this chapter: All buildings actually used for colleges, schools, academies or seminaries; all buildings actually used for historical societies, associations or exhibitions, when owned by the State, county or any political subdivision thereof; all buildings actually and exclusively used for public libraries, religious worship or asylum or schools for feeble-minded or idiotic persons and children; all buildings used exclusively by any association or corporation formed for the purpose and actually engaged in the work of preventing cruelty to animals; all buildings actually and exclusively used and owned by volunteer first-aid squads, which squads are or shall be incorporated as associations not for pecuniary profit; all buildings actually and exclusively used in the work of associations and corporations organized exclusively for the moral and mental improvement of men, women and children, or for religious, charitable or hospital purposes, or for one or more such purposes; all buildings owned or held by an association or corporation created for the purpose of holding the title to such buildings as are actually and exclusively used in

the work of 2 or more associations or corporations organized exclusively for the moral and mental improvement of men, women and children; all buildings owned by a corporation created under or otherwise subject to the provisions of Title 15 of the Revised Statutes and actually and exclusively used in the work of one or more associations or corporations organized exclusively for charitable or religious purposes, which associations or corporations may or may not pay rent for the use of the premises or the portions of the premises used by them; the building actually occupied as a parsonage by the officiating clergymen of any religious corporation of this State, to an amount not exceeding $5,000.00; the land whereon any of the buildings hereinbefore mentioned are erected, and which may be necessary for the fair enjoyment thereof, and which is devoted to the purposes above mentioned and to no other purpose and does not exceed 5 acres in extent; the furniture and personal property in said buildings if used in and devoted to the purposes above mentioned; all property owned and used by any non-profit corporation in connection with its curriculum, work, care, treatment and study of feeble-minded, mentally retarded, or idiotic men, women, or children shall also be exempt from taxation, provided that such corporation conducts and maintains research or professional training facilities for the care and training of feeble-minded, mentally retarded, or idiotic men, women, or children; provided, in case of all the foregoing, the buildings, or the lands on which they stand, or the associations, corporations or institutions using and occupying them as aforesaid, are not conducted for profit, except that the exemption of the buildings and lands used for charitable, benevolent or religious purposes shall extend to cases where the charitable, benevolent or religious work therein carried on is supported partly by fees and charges received from or on behalf of beneficiaries using or occupying the buildings; provided, the building is wholly controlled by and the entire income therefrom is used for said

charitable, benevolent or religious purposes. The foregoing exemptions shall apply only where the association, corporation or institution claiming the exemption owns the property in question and is incorporated or organized under the laws of this State and authorized to carry out the purposes on account of which the exemption is claimed. As amended L.1941, c. 243, p. 663, § 1; L.1949, c. 85, p. 394, § 1; L.1960, c. 119, p. —, § 1.

UNITED STATES CONSTITUTION.

AMENDMENT XIV.—CITIZENSHIP; PRIVILEGES AND IMMUNITIES; DUE PROCESS; EQUAL PROTECTION; APPORTIONMENT OF REPRESENTATION; DISQUALIFICATION OF OFFICERS; PUBLIC DEBT; ENFORCEMENT.

Section 1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

Section 2. Representatives shall be apportioned among the several States according to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed. But when the right to vote at any election for the choice of electors for President and Vice President of the United States, Representatives in Congress, the Executive and Judicial officers of a State, or the members of the Legislature thereof, is denied to any of the male inhabitants of such State, being twenty-one years of age, and citizens of the United States, or in any way abridged, except for participation in rebellion, or other crime, the basis of representation therein shall be reduced in the proportion which the number of such male citizens

shall bear to the whole number of male citizens twenty-one years of age in such State.

Section 3. No person shall be a Senator or Representative in Congress, or elector of President, and Vice President, or hold any office, civil or military, under the United States, or under any State, who, having previously taken an oath, as a member of Congress, or as an officer of the United States, or as a member of any State legislature, or as an executive or judicial officer of any State, to support the Constitution of the United States, shall have engaged in insurrection or rebellion against the same, or given aid or comfort to the enemies thereof. But Congress may by a vote of two-thirds of each House, remove such disability.

Section 4. The validity of the public debt of the United States, authorized by law, including debts incurred for payment of pensions and bounties for services in suppressing insurrection or rebellion, shall not be questioned. But neither the United States nor any State shall assume or pay any debt or obligation incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; but all such debts, obligations and claims shall be held illegal and void.

Section 5. The Congress shall have power to enforce, by appropriate legislation, the provisions of this article.

APPENDIX C.

PETITION TO THE GLOUCESTER COUNTY BOARD OF TAXATION.

Your Petitioner, WHYY, Inc., a non-profit corporation, residing at (P. O. address) South Delsea Drive, Glassboro, New Jersey, respectfully shows, that it is the owner of a certain property situate in the taxing district of Borough of Glassboro, County of Gloucester, consisting of land and personal property necessary to operate an educational television station. Known as Map 29C, Block 427, Lot 18D, Stanger Avenue.

That said property has been assessed for the purpose of taxation for the year 1964 at a valuation of Land: $2,050; Bldg.: $30,225; Per.: $81,150 dollars at which assessment your petitioner is aggrieved, because the said assessment is in excess of its true value. Your petitioner therefore prays that the said assessment of $113,425.00 dollars for the year be reduced to the true value of the property, to wit: Petitioner claims a tax exemption as a non-profit and educational institution.

Date August 13, 1964.

(WHYY, Inc., a non-profit corporation)

(Signed) Irvin C. Ruby.

STATE OF NEW JERSEY }
COUNTY OF ATLANTIC } *ss.:*

Irvin C. Ruby, the above-named petitioner, being duly sworn according to law, on his oath says that he has read the above petition and knows the contents thereof, and that the statements set forth and contained therein are true to the best of his knowledge and belief; and that a true copy of the above petition has been served on the City Clerk of the taxing district in which the assessed property is situate.

IRVIN C. RUBY.

Sworn and subscribed before me this 30th day of June, 1965.

DOROTHY F. DE MES.
My Comm. Exp. March 30, 1970.

---

(1) Where city property is the subject of appeal, care should be taken to describe the lot, block and street number, so that the same may correspond with the tax collector's books.

(2) County Board of Taxation cannot reduce valuations fixed by assessors for the purposes of equalizing assessments.

(3) The filing of an appeal does not relieve the petitioner from the payment of taxes when due.

(4) Copy of this petition must be served on the Assessor and Clerk or Attorney of the taxing district, as indicated above.

FRANK J. FERRY,
1 South New York Avenue,
Atlantic City, New Jersey.
Attorney at Law.

PETITION TO THE GLOUCESTER COUNTY BOARD OF TAXATION.

Your Petitioner, WHYY, Inc., a non-profit corporation, residing at (P. O. address) South Delsea Drive, Glassboro, New Jersey, respectfully shows, that it is the owner of a certain property situate in the taxing district of Borough of Glassboro, County of Gloucester, consisting of land necessary to operate an educational television station. Known as Map 29C, Block 427, Lot 29, Stanger Avenue.

That said property has been assessed for the purpose of taxation for the year 1964 at a valuation of $375.00 dollars at which assessment your petitioner is aggrieved, because the said assessment is in excess of its true value. Your petitioner therefore prays that the said assessment of $375.00 dollars for the year 1964 be reduced to the true value of the property, to wit: Petitioner claims a tax exemption as a non-profit and educational institution.

Date August 13, 1964.

(WHYY, Inc., a non-profit corporation)

(Signed) Irvin C. Ruby.

STATE OF NEW JERSEY }
COUNTY OF ATLANTIC } *ss.:*

Irvin C. Ruby, the above-named petitioner, being duly sworn according to law, on his oath says that he has read the above petition and knows the contents thereof, and that the statements set forth and contained therein are true to the best of his knowledge and belief; and that a true copy of the above petition has been served on the City Clerk of the taxing district in which the assessed property is situate.

IRVIN C. RUBY.

Sworn and subscribed before me this 30th day of June, 1965.

DOROTHY F. DE MES.
My Comm. Exp. March 30, 1970.

---

(1) Where city property is the subject of appeal, care should be taken to describe the lot, block and street number, so that the same may correspond with the tax collector's books.

(2) County Board of Taxation cannot reduce valuations fixed by assessors for the purposes of equalizing assessments.

(3) The filing of an appeal does not relieve the petitioner from the payment of taxes when due.

(4) Copy of this petition must be served on the Assessor and Clerk or Attorney of the taxing district, as indicated above.

FRANK J. FERRY,
1 South New York Avenue,
Atlantic City, New Jersey,
Attorney at Law.

JUDGMENT

OF

GLOUCESTER COUNTY BOARD OF TAXATION.

Woodbury, N. J., October 27, 1964.

FRANK J. FERRY, Esq. (for WHYY Inc.) Suite 503, Schwehm Bldg., Atlantic City, New Jersey.

The Gloucester County Board of Taxation, sitting as a Board of Appeals, considered your Petition of Appeal for a reduction of the assessed valuation on property located in the Taxing District of Borough of Glassboro, County of Gloucester and State of New Jersey, on the 8th day of October, 1964.

After having made diligent inquiry and hearing the evidence presented, relative to the value of said property, it has been Adjudged, Decreed and Ordered by the said County Board of Taxation that your Petition of Appeal for a reduction in valuation be denied and the valuation as assessed be the same, on Map 29-C, Block 427, Lot 18-D, Map 29-C, Block 427, Lot 29, be denied and the assessment to be the same.

Very truly yours,

GLOUCESTER COUNTY BOARD OF TAXATION,

VERA A. LUTZ, *Secretary.*

(Seal)

PETITION TO THE DIVISION OF TAX APPEALS, IN THE DEPARTMENT OF THE TREASURY.

Your Petitioner, WHYY a nonprofit corporation residing at (P. O. address) South Delsea Drive, Glassboro, New Jersey in the County of Gloucester and State of New Jersey, respectfully shows that it is the owner of certain property situated in the taxing district of Borough of Glassboro, County of Gloucester consisting of Real Estate |X|, Personalty |X|, Land and equipment necessary to operate a non-profit educational television station and known as Block: 427, Lot: 18D, St. or Ave: Strange Avenue.

That said property has been assessed for the purpose of taxation for the year 1964 at a valuation of:

*Land:	$ 2,050.00
Improvements:	$ 30,225.00
Personalty:	$ 81,150.00
Total	$113,425.00

at which assessment your petitioner is aggrieved, because the said assessment is in excess of its true value. Petitioner claims a tax exemption pursuant to N. J. S. A. 54:4-3.6.

That an appeal from said assessment has been filed with the Gloucester County Board of Taxation, which appeal said Board disposed of as follows:

	Land:	$ 2,050.00
	Improvements:	$ 30,225.00
County Board Action:	Personalty:	$ 81,150.00
	Total	$113,425.00

Your petitioner, therefore, prays that said assessment of **Land, $2,050.00, Impt., $30,225.00; Pers., $81,150.00; Total, $113,425.00, for the year 1964, be considered as tax exempt pursuant to N. J. S. A. 54:4-3.6.
Dated November 30, 1964.

(Signed) IRVIN C. RUBY, *Agent.*

*This amount should be the original valuation of the property, as it appears on the tax bill.

**This amount should be the valuation to which the assessment was changed by the County Board of Taxation, on appeal.

***Please indicate which item or items you are appealing.

****List any other reasons upon which claim for reduction is based.

X List any other relief sought.

Complete information must be given as set forth on the reverse side of this petition.

PETITION TO THE DIVISION OF TAX APPEALS, IN THE DEPARTMENT OF THE TREASURY.

Your petitioner, WHYY, a non-profit corporation residing at (P. O. address) South Delsea Drive, Glassboro, New Jersey in the County of Gloucester and State of New Jersey, respectfully shows that it is the owner of certain property situated in the taxing district of Borough of Glassboro, County of Gloucester consisting of Real Estate |X|, Personalty |X|, Land and equipment necessary to operate a non-profit educational television station and known as Block: 427, Lot: 29, St. or Ave.: Strange Avenue.

That said property has been assessed for the purpose of taxation for the year 1964 at a valuation of:

*Land:	$	375.00
Improvements:	$	
Personalty:	$	
Total	$	375.00

at which assessment your petitioner is aggrieved, because the said assessment is in excess of its true value. Petitioner claims a tax exemption pursuant to N. J. S. A. 54:4-3.6.

That an appeal from said assessment has been filed with the Gloucester County Board of Taxation, which appeal said Board disposed of as follows:

	Land:	$	375.00
	Improvements:	$	
County Board Action:	Personalty:	$	
	Total	$	375.00

Your petitioner, therefore, prays that said assessment of **Land, $375.00 Impt., $; Pers., $; Total, $, for the year 1964, be considered as tax exempt pursuant to N. J. S. A. 54:4-3.6.,

Dated November 30, 1964.

(Signed) IRVIN C. RUBY, *Agent.*

*This amount should be the original valuation of the property, as it appears on the tax bill.

**This amount should be the valuation to which the assessment was changed by the County Board of Taxation, on appeal.

***Please indicate which item or items you are appealing.

****List any other réasons upon which claim for reduction is based.

X List any other relief sought.

Complete information must be given as set forth on the reverse side of this petition.

EXHIBIT "A".

AFFIDAVIT.

STATE OF NEW JERSEY }
COUNTY OF ATLANTIC } *ss.:*

I, IRVIN C. RUBY, being of full age, duly sworn according to law upon my oath, depose and say:

1. I am the Director of Business Affairs and assistant to the General Manager of WHYY, INC., and, in the course of my duties, I am responsible for the general management and the over-all fiscal operation of this television broadcasting station. In this capacity, I am required to report to the Board of Directors and submit periodic financial statements, regarding the operation of this station.

2. WHYY, INC., was originally incorporated in the State of Pennsylvania, and was formed as a non-profit corporation to provide cultural, recreational, and educational radio and television broadcasts within Pennsylvania, New Jersey, and Delaware, which area has eight million (8,000,000) potential views and listeners. WHYY, INC., is registered in the State of New Jersey, as a foreign, non-

profit corporation, with a registered office at the New Jersey Corporation Guarantee and Trust Company, located at 709 Market Street, Camden, New Jersey.

3. The Board of Directors of this corporation consists of five (5) school directors, four (4) institutional directors, and thirteen (13) community leaders, on which the State of New Jersey is represented by: Mrs. Ruth Mancuso, who is associated with the New Jersey State Educational System, and resides at 411 Swarthmore Road, Glassboro, New Jersey; Dr. Anthony R. Catrambone, Superintendent of the Camden City School System; and Dr. Granville H. Thomas, Superintendent of the Salem City School System.

4. Pursuant to a revenue ruling of the United States Government, Internal Revenue Service, this corporation has been declared exempt from Federal Income Taxes, as it has been shown to the Government that the corporation was organized exclusively for charitable and education purposes. In addition, the Board of Revision of Taxes, in the City of Philadelphia, has declared the office building and facilities, at 5448 Market Street, Philadelphia, to be exempt from real estate taxes. The City of Wilmington has also exempted this corporation from paying the city license fee, due to the corporation's non-profit activities. The Department of Revenue of the Commonwealth of Pennsylvania has also granted to this corporation the authority to purchase tangible personal property tax free, under the applicable provisions, pertaining to non-profit corporations. (See Exhibit "A" for documentation.)

5. WHYY, Inc., has registered with the Secretary of State of New Jersey, and has filed its annual report with that office, which makes the corporation subject to the laws of the State of New Jersey, and entitled to all the rights and privileges of a duly licensed corporation of this state.

6. The corporation has been licensed by the Federal Communications Commission to operate Channel 12 as a

non-commercial, educational station. This precludes any possibility of taking commercial advertising on the station itself and, thus, eliminates any material gain. This makes us dependent upon school systems and voluntary contributions to operate the station. This station is in existence because of contributions made by the Board of Education of the City of Philadelphia, totaling FIVE HUNDRED THOUSAND DOLLARS ($500,000.00), per year, and the contributions of the City of Philadelphia, of TWO HUNDRED AND FIFTY THOUSAND DOLLARS ($250,000.00), per year. In addition, we receive approximately ONE HUNDRED THOUSAND DOLLARS ($100,000.00) from the Tri-State Instructional Council who, together with the Board of Education of Philadelphia, coordinates the classroom instruction that is aired on this station.

7. The instructors, who act as professors on the programs, are furnished principally by the Board of Education of the City of Philadelphia; but, in specialized cases, such as the French Department, the instructors are furnished by the Tri-State Instructional Council. Their services are free to the corporation, their salaries having been absorbed by the school systems involved.

8. A full statement of programming offered by the station is incorporated in our brochure attached hereto, as Exhibit "A"; but, more closely associated with the State of New Jersey, we have broadcast "Profiles of New Jersey", which is a weekly report by Governor Hughes, of New Jersey. During the past two years, we have broadcast several agricultural programs from Rutgers University and, also, programs from Glassboro State College, both of which associations we intend to encourage by continued participation in our educational programming.

9. In addition to the educational programming offered, there are available numerous cultural programs, which consist of some of the following types of broadcasts: Performances from the Academy of Music, in Philadelphia; ballet and modern dance recitals; many full length operas,

such as Dido and Aenas, La Traviata, Otella, and Tosca; as well as the popular world of drama—every major dramatist from Shakespeare to Samuel Becket has been seen on WHYY-TV. We also broadcast the controversial show, produced by David Suskin, entitled "Open End".

10. Our facilities in New Jersey consist of fifty acres of ground, in the Borough of Glassboro, on which we have erected a transmittal building and a one thousand foot guide tower, which are the heart of our entire broadcasting system.

11. On November 7, 1963, we were represented by Alvin E. Granite, Esquire, who submitted a letter to the Council, requesting an exemption on our behalf, pursuant to R. S. 54:4-3.6; a copy of this letter is attached hereto as Exhibit "B". On November 12, 1963, the Glassboro Council brought this before the entire government body; and it was referred to their then Borough Attorney, Alvin Shpeen, Esquire, for study, which report of said meeting appeared in the Woodbury Daily Times, on November 13, 1963 (copy of which is attached hereto as Exhibit "C"). In view of this situation, we were under the impression that the necessary administration procedures had been followed to properly request a tax exemption from the Borough of Glassboro.

12. This Affidavit is made to induce the Division of Taxation to grant a tax exemption to Station W. H. Y. Y., Inc., pursuant to N. J. S. A. 54:4-3.6.

Irvin C. Ruby,
Irvin C. Ruby.

Subscribed and sworn to before me this 18th day of June, 1965.

Edith C. R. Plasket,
Notary Public of the State of New Jersey.

(Seal)

My commission expires 6/25/66.

EXHIBIT "B".

WOODBURY DAILY TIMES
Established 1897

Woodbury, N. J., Wednesday, November 13, 1963

WHYY REQUESTS GLASSBORO FOR TAX EXEMPTION

Glassboro Council last night received a request from Attorney Alvin Granite on behalf of Station WHYY (Channel 12) for exemption from further taxes since it is an educational, non-profit corporation.

The station maintains a transmitter and building on a 26-acre site in Glassboro. The matter was referred to Borough Attorney Alvin Shpeen for study.

Council approved an application for a billiard license by Garden Lanes Bowling Center on S. Delsea Dr. The new center will hold its grand opening at 3 P. M. this Saturday. Ed Gress is general manager.

Wilbur Burt of Ellis Mill Rd. was appointed superintendent of the highway department effective November 16, to replace William Carey, who recently resigned.

Permission was granted to the management of the Little

(Continued to Page 16, Col. 8)

WHYY REQUESTS

(Continued from Page One)

League baseball team to hold a circus on the Glassboro Theater grounds, on or about April 28.

Bids for a water line on Academy St. will be received at a special meeting on December 2 at 8 P. M.

Council approved the installation of vapor lights at Oakview Ave. and Church St., near the new St. Bridget's R. C. Church.

A letter received from Norman R. Evans, electrical contractor from Pitman, calling council's attention to the electrical contractors' licensing act of 1962, was referred to Arthur Glass, chairman of the fire, light and welfare committee.

Borough Hall will be closed at 3:30 P. M. on November 31 so employees may attend the N. J. League of Municipalities convention at Atlantic City.

EXHIBIT "C".

November 7, 1963

Mayor and Borough Council
Municipal Building
Glassboro, New Jersey

Gentlemen:

Kindly be advised that I represent Station WHYY, which recently purchased a tract of land within the confines of the Borough of Glassboro, and has erected thereon a TV tower and a building, or buildings. The purpose of this letter is to request that you adopt a Resolution exempting these premises from taxation in accordance with R. S. 54:4-3.6.

WHYY, Inc. is a corporation of the Commonwealth of Pennsylvania, authorized to do business in the State of New Jersey, and is formed as a non-profit, educational corporation.

I am enclosing herewith, in support of this request, a copy of the Annual Report of the corporation filed with the Secretary of State of New Jersey, together with a copy of the Charter, both of which constitute proof of its existence as a non-profit educational corporation.

It is my understanding that the taxes have been paid on the premises for the year 1963 so that our request should be in regard to any added assessment for this year and for future years.

If you have any questions, please do not hesitate to contact me. I would appreciate it if you would inform me when the Resolution has been adopted.

Very truly yours,

ALVIN E. GRANITE.

AEG:s
cc—Alvin G. Shpeen, Esq., Solicitor

OPINION OF ANTHONY H. LARIO, PRESIDENT OF DIVISION OF TAX APPEALS.

Appearances:

FRANK J. FERRY, Esquire, on behalf of Petitioner.
MARTIN F. CAULFIELD, Esquire, on behalf of Respondent.

LARIO, President.

Petitioner appeals from a judgment of the Gloucester County Board of Taxation which denied petitioners' application for a tax exemption on premises owned by it and situated within the Borough of Glassboro.

Petitioner is a corporation of the Commonwealth of Pennsylvania with its principal office located at Philadelphia, Pennsylvania. It was formed as a non-profit corporation to provide cultural, recreational, and educational radio and television broadcasts in the Delaware Valley area.

It has been licensed by the Federal Communications Commission to operate a television station to telecast over Channel 12 as a non-commercial educational station.

Petitioner has registered with the State of New Jersey as a Foreign Non-Profit Corporation.

In connection therewith, it operates its studios in Philadelphia, Pennsylvania and Wilmington, Delaware, and owns a transmitting station, the premises under appeal. The land was purchased for $30,000 and equipment for all three locations was purchased at a price of $403,225.85.

Petitioner has been declared tax exempt by the U. S. Internal Revenue Service and the Commonwealth of Pennsylvania.

Petitioner objects that the County Board should have allowed its request for tax exempt status under the provisions of N. J. S. A. 54:4-3.6. No objection has been raised to the valuation of the assessment.

Petitioner and Respondent have submitted stipulations of fact, which have been marked in evidence as Exhibit A, which consists of an affidavit by Irving C. Ruby, Director of Business Affairs, and Assistant to the General Manager of WHYY, Inc., and a brochure, marked Exhibit B, which sets forth the photostatic copy of the Corporation and its by-laws, and other information concerning its tax exempt status, and its programming.

Respondent denies that the Petitioner comes within the provisions of the foresaid statute, and in addition sets up the defense that Petitioner has failed to make timely application for tax exemption for the tax year 1964, by reason of its failure to comply with the provisions of N. J. S. A. 54:4-44. As of November 1, 1963, Petitioner had failed to file a claim for tax exemption with the Borough for the tax year 1964.

N.J. S. A. 54:4-3.6 provides for the exemption of property for educational, religious and charitable organizations. The last sentence of the statute reads as follows:

> "The foregoing exemptions shall apply only where the association, corporation or institution claiming the exemption owns the property in question and is incorporated or organized under the laws of this State and authorized to carry out the purposes on account of which the exemption is claimed."

In response thereto Petitioner claims although it is incorporated under the laws of Commonwealth of Pennsylvania, that since it has registered as a foreign Corporation with the State of New Jersey, it qualifies for the exemption claimed.

In construing the statute in question, the taxpayer alleges that since under N. J. S. A. 14:15-1 it is permitted to purchase and convey real estate; and since, under N. J. S. A. 14:15-2, as a foreign corporation doing business in this state, it is subject to the laws of this state, therefore, it should be also entitled to any exemptions that a New Jersey corporation would be entitled to receive.

Statutes granting exemption from taxation are strictly construed against anyone claiming exemption thereunder. *Princeton Tp., Mercer County v. Tenacre Foundation*, 69 N. J. Super. 559 (1961).

The burden of proving tax-exempt status is upon claimant. *Princeton U. Press v. Borough of Princeton*, 35 N. J. 209 (1961).

This judicial attitude is but a facet of the rule of construction that all doubts are resolved against those seeking the benefit of a statutory exemption which in turn is based upon the fundamental principle of equality of the taxation burden. *Township of Teaneck v. Lutheran Bible Institute*, 20 N. J. 86 (1955).

In *Township of New Providence v. Lions Club of Plainfield*, 17 A. 2d 548, 19 N. J. Misc. 103 (1941), where a ques-

tion arose as to who actually held title, this Division held, "If, on the other hand the Boy Scouts of America is the exemption claimant, the claim is fatally defective for the reason that the organization was incorporated, not under the laws of this State, as required by the statute, but under the statutes enacted by Congress for the formation of corporations in the District of Columbia."

The statute in question is clear and unambiguous as regards the situs of the corporation claiming the exemption. It clearly establishes that the claimant must be "incorporated or organized under the laws of this State".

The use of the word "organized" relates solely to the recognition by the Legislature that certain associations may not be actually incorporated but may be "organized" under the laws of the State of New Jersey and entitled to tax exemption.

The statute cannot be construed to include within the meaning of "organized", a foreign corporation authorized to do business in this state. If the subjects of exemption are to be enlarged, it is for the Legislature to bestow the privilege. *Twp. of Teaneck v. Lutheran Bible Institute, supra.*

Since petitioner is not incorporated under the laws of the State of New Jersey, its claim for exemption is denied.

JUDGMENT.

A duly verified appeal in writing having been filed with the Division of Tax Appeals, by WHYY, Inc., in which it is alleged that an injustice has been done the said complainant by the assessment of certain property for taxation for the year 1964, located at Borough of Glassboro in the County of Gloucester, consisting of Land, building and personalty known as (land and equipment necessary to operate a non-profit educational Television Station) Blk. 427, Lot 18D, Strange Ave., and that said property is assessed higher than the true value thereof;

After hearing evidence produced on the part of said complainant, and the said respondent, and the argument of Frank J. Ferry, Atty. for the complainant, and Martin F. Caulfield, Atty. for the respondent, and after considering the same, it is on this 17th day of November, nineteen hundred and sixty-five, at a session of the Division of Tax Appeals, ORDERED, ADJUDGED and DECREED, under and by virtue of the authority conferred by law, that the action of the County Board of Taxation in denying the exemption on the assessment of $113,425, being $2,050 on land, $30,225 on improvements and $81,150 on personalty levied for the year 1964 on the above described property be affirmed and the appeal therefrom dismissed.

JUDGMENT.

A duly verified appeal in writing having been filed with the Division of Tax Appeals, by W. H. Y. Y., Inc., in which it is alleged that an injustice has been done the said complainant by the assessment of certain property for taxation for the year 1964, located at Borough of Glassboro in the County of Gloucester, consisting of Land and known as Block 427, Lot 29, Strange Ave., and that said property is assessed higher than the true value thereof;

After hearing evidence produced on the part of said complainant, and the said respondent, and the argument of Frank J. Ferry, Atty. for the complainant, and Martin F. Caulfield, Atty. for the respondent, and after considering the same, it is on this 17th day of November, nineteen hundred and sixty-five, at a session of the Division of Tax Appeals, ORDERED, ADJUDGED and DECREED, under and by virtue of the authority conferred by law; that the action of the County Board of Taxation in denying the exemption on the assessment of $375. on land levied for the year 1964 on the above described property be affirmed and the appeal therefrom dismissed.

NOTICE OF APPEAL.

NOTICE is hereby given that WHYY, INC., petitioner-appellant, appeals to the Superior Court of New Jersey, Appellate Division, from the final judgment entered by the Division of Tax Appeals, Department of the Treasury of the State of New Jersey, rendered on the 17th day of November, 1965, under docket numbers 2249D, and 2250D, for properties designated as Block 427, Lot 18D, and Block 427, Lot 29, affirming the Gloucester County Board of Taxation, in denying the petitioner-appellant's claim for a tax exemption for said properties.

FRANK J. FERRY,
Attorney for Petitioner-Appellant.

AFFIDAVIT.

STATE OF NEW JERSEY }
COUNTY OF ATLANTIC } *ss.:*

SUSAN T. BOAZ, being duly sworn according to law upon her oath deposes and says:

1. I am a secretary in the law offices of FRANK J. FERRY, Esquire, located at 1 South New York Avenue, Atlantic City, New Jersey; said FRANK J. FERRY, Esquire, is the attorney for the petitioner-appellant in the captioned matter.

2. Pursuant to instructions from FRANK J. FERRY, Esquire, I did serve a copy of a Notice of Appeal to the Superior Court of New Jersey, Appellate Division, from the Judgment of the Division of Tax Appeals, of November 17, 1965, under docket numbers 2249D, and 2250D, by mail-

ing the same, certified mail, return receipt requested, by depositing same in a United States mail depository, located at New York and Atlantic Avenues, Atlantic City, New Jersey, on December 10, 1965, with postage prepaid thereon, to the following persons and agencies:

(a) Thomas F. Carlin, Secretary
Department of the Treasury
Division of Tax Appeals
State House Annex
Trenton, New Jersey

(b) Arthur J. Sills, Esquire
Attorney General of New Jersey
State House
Trenton, New Jersey

(c) Vera A. Lutz
Gloucester County Board of Taxation
Woodbury City Hall
Woodbury, New Jersey

(d) Thomas Giunta, Secretary
Glassboro Board of Assessors
Glassboro City Hall
Glassboro, New Jersey

(e) Martin F. Caulfield, Esquire
Solicitor for the Borough of Glassboro
Law Offices
49 Delaware Street
Woodbury, New Jersey

SUSAN T. BOAZ.

Sworn and subscribed to before me this 18th day of December, 1965.

/s/ EMMA B. KUEHNLE,
A Notary Public of the State of New Jersey.

APPENDIX D.

SUPREME COURT OF NEW JERSEY

DOCKET No. A-5287

WHYY, INC.,
Petitioner-Appellant

v.

BOROUGH OF GLASSBORO,
Respondent-Appellee,

and

DIVISION OF TAX APPEALS OF THE DEPARTMENT OF THE TREASURY OF THE STATE OF NEW JERSEY,
Respondent.

Supplementary Factual Statement of the Nature and Extent of the Charitable Educational Benefits, Bestowed Within the Borders of New Jersey by WHYY, Inc. Television and Radio Broadcasts.

GROVER C. RICHMAN, JR.,
RICHMAN, BERRY & FERREN,
1207 Wilson Building,
Camden, New Jersey,
FRANK J. FERRY,
503 Schwehm Building,
Atlantic City, New Jersey,
Attorney for Petitioner-Appellant.

SUPREME COURT OF NEW JERSEY

DOCKET No. A-5287

WHYY, INC.,
Petitioner-Appellant

v.

BOROUGH OF GLASSBORO,
Respondent-Appellee,

and

DIVISION OF TAX APPEALS OF THE DEPARTMENT OF THE TREASURY OF THE STATE OF NEW JERSEY,
Respondent.

SUPPLEMENTARY FACTUAL STATEMENT OF THE NATURE AND EXTENT OF THE CHARITABLE EDUCATIONAL BENEFITS, BESTOWED WITHIN THE BORDERS OF NEW JERSEY BY WHYY, INC. TELEVISION AND RADIO BROADCASTS.

WHYY, Inc. (the "Corporation") is licensed by the Federal Communications Commission (the "Commission") to engage in non-commercial television and radio broadcasting of educational programs. Non-commercial educational licenses are authorized under regulations adopted by the Commission acting under provisions of the Communications Act of 1934, 47 U. S. C. §§ 301 et seq.

Such broadcasting covers certain areas for each of the respective licenses. Exhibit "A-1" and "A-1(a)" show the coverage area for WHYY, Channel 12 (very high frequency) as provided by the main transmitter located at Glassboro, New Jersey, and supplemented by a "translator" at Milton, Delaware; so that the combined effect of the transmitter and "translator" is to provide complete

coverage for the entire State of Delaware, as well as the remaining area shown on Exhibit "A-1". Exhibit "A-2" shows the coverage area of WUHY-TV, Channel 35 (ultra high frequency) and Exhibit "A-3" shows the coverage area for WUHY radio (FM 90.9 mc.).

The inner circles shown on Exhibits "A-1", "A-2" and "A-3" indicate the so-called "Grade A" coverage area; the outer circles show the limits of the "Grade B" coverage area. In general, and in non-technical terms, the term "Grade A" coverage area means the area in which an excellent picture or signal can be received under normal conditions.

The dates on which operations were begun under the respective licenses are as follows:

WUHY Radio	December 14, 1954
WUHY-TV, Channel 35	September 12, 1963
WHYY-TV, Channel 12	September 12, 1863

Although all of the radio and television broadcasting activities by the Corporation are intended to make a substantial and significant contribution to the educational, cultural and intellectual life in the area respectively served, by far the largest part of its audience consists of viewers of Channel 12 programs, which are sent out from the transmitter located at Glassboro, New Jersey. The taxes involved in this litigation are sought to be imposed upon real and personal property devoted exclusively to Channel 12 transmission. The Corporation does not own any other property located within the State of New Jersey.

The coverage area for Channel 12 (Exhibit "A-1"), like the coverage areas for Channel 35 and the radio station, is prescribed and bounded by the terms of the Commission license. Although Channel 12 is assigned by the Commission to Wilmington, Delaware, and although its programs mostly originate in Wilmington or Philadelphia studios, they are actually broadcast from the Glassboro transmitter. The location of that transmitter, together

with the power of the signal, determine the area reached by the broadcasting; the coverage area is not physically affected or influenced by the place where the programs originate. As Exhibit "A-1" shows, the Glassboro transmitter is located at the center of the Channel 12 coverage area. The Glassboro site was prescribed by the Commission, and the transmitter may not be relocated without its permission.

The Commission licenses are granted and renewed for three-year periods. In 1966, the Channel 12 license was renewed by the Commission "without comment"—i.e., without adverse criticism or cautionary remarks.

Any account of the overall significance of the work of the Corporation, as it relates to the State of New Jersey, must consist primarily of a description of the general activities of the Corporation. Since those activities are concentrated on broadcasting of television and radio programs within its service area, those activities confer a benefit on the segment of New Jersey included within that service area in the same manner as on the entire area covered by the broadcasts.

The portion of the Channel 12 "Grade A" service area lying within the boundaries of the State of New Jersey, from a geographical standpoint, represents the largest part of the entire "Grade A" service area. Although precise population figures are not available, the Corporation estimates the total population within reach of its Channel 12 signal is about 8,000,000, which is estimated to be distributed within the various state segments as follows:

New Jersey	29.5%
Pennsylvania	61.5%
Delaware	7.5%
Maryland	1.5%

Legal Status and Summary of Organization.

The Corporation was granted Articles of Incorporation by the Court of Common Pleas of Philadelphia County No. 3, December Term, 1952, No. 8216, under the provisions of

the Pennsylvania Non-Profit Corporation Law, 15 Purd. Pa. Stat. Ann. §§ 2851-1 et seq. It has qualified as a non-profit corporation in New Jersey.

By the terms of its Articles, and the statute under which it was organized, the Corporation is not permitted to engage in any activities which enure to the profit or gain of any private corporation or individual. It has no stockholders and can pay no dividends. The Internal Revenue Service has determined that the Corporation is an "exempt organization", organized and operated exclusively for charitable and educational purposes under Section 501-(c)(3) of the Internal Revenue Code. As a consequence of that ruling, the Corporation is exempt from the requirement of filing income tax returns or paying income tax to the Federal Government. Contributions to the Corporation are deductible as charitable contributions for Federal income tax purposes. The larger part of its real and personal property is located at its offices and studios in Philadelphia, and no taxes have been collected, or sought to be collected, on any of its property in Pennsylvania, either by State or local authorities. Except for trifling sums, which the Corporation regards as de minimis, no taxes have been collected or sought to be collected by any state or local authorities in Delaware.

The Corporation is governed by a Board of Directors, currently twenty-seven in number. A list of the current Directors is attached as Exhibit "B". The Directors receive no pay for their services, and are chosen from prominent citizens whose business or professional activities are centered upon various communities within those parts of Pennsylvania, New Jersey and Delaware included within the service area of the Corporation. It employs approximately one hundred persons.

Sources of Funds.

As a non-commercial educational licensee of the Commission, the Corporation is prohibited by Federal statute and regulations from accepting advertising or selling time.

Its operating and capital funds, and property, are derived from the following principal sources:

1. *Contract payments* by various school districts and public school agencies, which contribute to the cost of providing broadcast facilities for instructional programs viewed in classrooms, for elementary, junior high and high school students. Some of the funds from these sources are also used to finance certain supplementary instructional activities, such as adult education and teacher education programs (see summary of programs below).

2. *Public subsidies* by state, county and local government agencies.

3. *Contributions* by charitable foundations, business corporations, and civic associations.

4. *Contributions* by the viewing public.

5. *Gifts of real and personal property* by public and private donors, for use by the Corporation in carrying on its acivities.

6. *Programs* contributed for showing, or subsidized, by various public and private agencies.

The sources of WHYY's total receipts for capital and operating expenses for 1966 may be classified as follows:

Payments by school agencies to defray the costs of instructional broadcasts	$ 530,000.00
Contributions by the viewing public	230,000.00
Co..tributions by foundations	63,000.00
Contributions by business and industry	40,000.00
Grants by municipal government	265,000.00
Grants by state government	140,000.00
Reimbursement of costs for special projects	135,000.00
Other	37,000.00
TOTAL	$1,440,000.00

In addition to funds from the above sources, in 1966 the Corporation received substantial sums from the Ford Foundation under a matching grant program; and has also received payments from the Federal Government, disbursed through the Department of Health, Education and Welfare, under the Educational Television Facilities Act of 1962, 47 U. S. C. §§ 390 et seq., on account of a total grant which will total $652,390.00.

The operating and capital budget for 1967 is approximately $1,800,000.00.

Programs.

WHYY'S programs come within two general categories:

1. "In-School" and related teaching programs, shown from about 9:00 A. M. to approximately 4:00 P. M. each weekday, plus some evening and Saturday programs devoted to adult and teacher instruction.

2. "General" programming on weekday and Sunday afternoons and evenings.*

The "in-school" phase consists of elementary and secondary systematic teaching programs, the contents (or curriculum) of which are planned by the School District of Philadelphia and the Tri-State Instructional Broadcasting Council, a non-profit organization composed of educators and representatives of school districts in Pennsylvania, New Jersey and Delaware. The programs are actually prepared and presented by school teachers employed and paid by the various participating school districts and agencies. The curricula are designed to fit prescribed courses presented by the subscribing school districts. Teacher training programs are also developed for broadcasting by the Council, particularly in the language arts, science and mathematics, areas in which teacher training programs are

* At present, the Corporation does not offer any general Saturday programs; it hopes to expand its broadcast schedule to cover all normal viewing hours when it is financially able to do so.

deemed particularly beneficial because of rapid changes in teaching methods and aids.

This instructional programming is broadcast to participating schools and school districts in the Tri-State area for in-class instruction. The participating schools and school districts pay a yearly fee of $1.00 per student served. It should be noted, however, that since WHYY broadcasts on a standard VHF channel, the "in-school" programs are available to non-subscribers as well as subscribers. Parents of participating students may also view the programs on sets at their homes.

a. *New Jersey Participation*—during the school year 1966-67, seven New Jersey school districts,* or agencies, representing approximately 23,900 children, participated in WHYY's "in-school" programming. Three additional districts, Willingboro, Cape May City and Stratford, have contracted to participate during school year 1967-68. Negotiations are currently underway with one other, the Hammontown School District. Discussions have also been held in recent months between the Tri-State Council and the New Jersey State Department of Education concerning development of a plan to provide "in-school" programming for all eight New Jersey Counties within the WHYY broadcast area.**

At present, Dr. Anthony R. Catrambone, Superintendent of Schools, Camden, New Jersey, and The Honorable

---

* (1) Camden City Public Schools
(2) Camden City Parochial Schools
(3) Greenbank School, Washington Township Board of Education
(4) Bridgeton Elementary Schools
(5) Greenwich Township Schools
(6) Wenonah Borough Public Schools
(7) Divine Word Seminary

** Camden, Gloucester, Cumberland, Salem, Mercer, Atlantic, Cape May and Burlington.

Arthur J. Sills, Attorney General of the State of New Jersey, are members of the Board of Directors of WHYY, Inc.; John T. Dorrance, Jr., Chairman of the Board of Campbell Soup Company, is also a member.

Arthur Burnham, Superintendent of Schools, Greenwich Township, Gibbstown, New Jersey, and Dr. Granville Thomas, Superintendent of Schools, Salem, New Jersey, are members of the Board of Directors of the Tri-State Council. Dr. Thomas has been a member of the Tri-State Board since its inception and has also served on the Board of WHYY, Inc.

"General" Programming.

WHYY's general programming, which is broadcast weekdays from 5:00 P. M. to 11:30 P. M., is devoted to programs of a cultural, informational and educational nature.

The prime source of this programming is the National Educational Network (NET), a non-profit corporation engaged in the production and distribution of live, film and video tape cultural and educational programs. As a contract affiliate of NET, WHYY, Inc. receives five hours per week of original programming as well as access to NET's extensive film and video tape library. Through this affiliation, WHYY is able to present informative and timely programs dealing with such economic, social and political programs as the "war" on proverty, the United Nations, the John Birch Society, a study of the work of the 89th Congress and medical care for the aged. In the cultural field, WHYY broadcasts opera, symphony, modern dance and drama. In the educational or informational area, programs deal with such subjects as astronomy, viruses, and French cooking.

Other programming sources are the Eastern Educational Network (EEN), independent producers and, occasionally, commercial producers whose programs are shown without advertising.

An important and growing source of programming is local production by WHYY of programs of importance or

interest to the Tri-State area. Opera performances from the Philadelphia Academy of Music, live performances of the Moorestown, New Jersey Theatre and the Wilmington opera, and discussions of major issues by political, civic and educational leaders of the Tri-State area are examples of WHYY's local programming. In addition, WHYY devotes two and one-half hours per day to in-depth Tri-State news coverage, often reporting subjects of local interest passed over by the commercial stations. Sample press clippings from various local newspapers in New Jersey are attached (Exhibit "C") as evidence of the widespread interest shown in the programs carried by Channel 12.

Because WHYY is not compelled to choose its programs because of commercial considerations, it is able to show certain programs which deal with local and state problems, politics and affairs. Examples of those focusing on matters of particular interest to New Jersey residents are:

Profile of New Jersey, broadcast September 18, 1964 to March 12, 1965, twenty-four programs, thirty minutes each;

Science and Argiculture, produced in cooperation with Rutgers University, broadcast September 16, 1963 to June 1, 1964, thirty-five programs, thirty minutes each.

So You Want To Go To College, produced in cooperation with Glassboro State College, broadcast Fall, 1963, Spring, 1964, January and February, 1966, each series consisting of eight thirty minute programs.

New Jersey Chamber of Commerce Annual Washington Day Dinner, broadcast February 5, 1967, two hours.

New Jersey Chamber of Commerce Annual Washington Day Dinner, broadcast February 5, 1967, two hours.

The New Jersey Bond Issue, broadcast September 16, 1963 and September 23, 1963.

Metro Spect, Paul Ylvisaker, A Profile, interview with the newly designated Commissioner for the Department of Community Affairs for New Jersey, to be broadcast June 1, 1967.

A complete list of New Jersey oriented programs is attached as Exhibit "D".

A complete schedule of all of the Tri-State instructional programs will be found on page 22 of "The Broader View" for May, 1967 (Exhibit "E"), a program periodical booklet distributed by the Corporation to the public. It also contains a summary of general evening and Sunday program highlights (pages 20, 21), and a complete schedule of daily radio programs (pages 9-16).

The Carnegie Commission on Educational Television has recently made an intensive study of the history and present status of the 120 or more stations which provide the local outlets for the national system of non-commercial educational television. The Report of the Carnegie Commission was recently published under the title "Public Television: A Program for Action"; a copy is attached as Exhibit "F". A capsule summary of the findings and recommendations of the Commission will be found on pages 3 to 11 of the Report.

The discussion and findings contained in the Report are generally applicable to the Corporation, and should be extremely helpful in any overall appraisal of the public service provided by the Corporation to the communities included within its service area.

Throughout the Report, the Carnegie Commission manifests deep concern over the most crucial problem faced by stations which, like Channel 12, are not operated as part of, or subsidized by, some larger parent institution. That problem is the problem of how such stations can obtain the financial means to enable them to survive and prosper. While the Commission's recommendations as to the best

method of providing such financing have aroused considerable discussion and controversy, the following conclusion, expressed in the introductory note facing the fly-leaf of the Report, has received universal approval and may be regarded as non-controversial:

> "The Carnegie Commission on Educational Television has reached the unqualified conclusion that a well-financed, well-directed educational television system, substantially larger and far more pervasive and effective than that which now exists in the United States, must be brought into being if the full needs of the American public are to be served. This is the central conclusion of the Commission and all of its recommendations are designed accordingly. The firm base upon which educational television is founded, and the potentiality it possesses to serve the general welfare, warrant the investment of public funds and public energies; the public interest in its expansion is unmistakable. . . ."

COUNTY OF PHILADELPHIA
COMMONWEALTH OF PENNSYLVANIA } *ss:*

WARREN KRAETZER, being duly sworn according to law, deposes and says that he is the Executive Vice-President and General Manager of WHYY, Inc.; that he is authorized to and does make this statement on behalf of said Corporation; and that the facts set forth herein are true and correct to the best of his knowledge, information and belief.

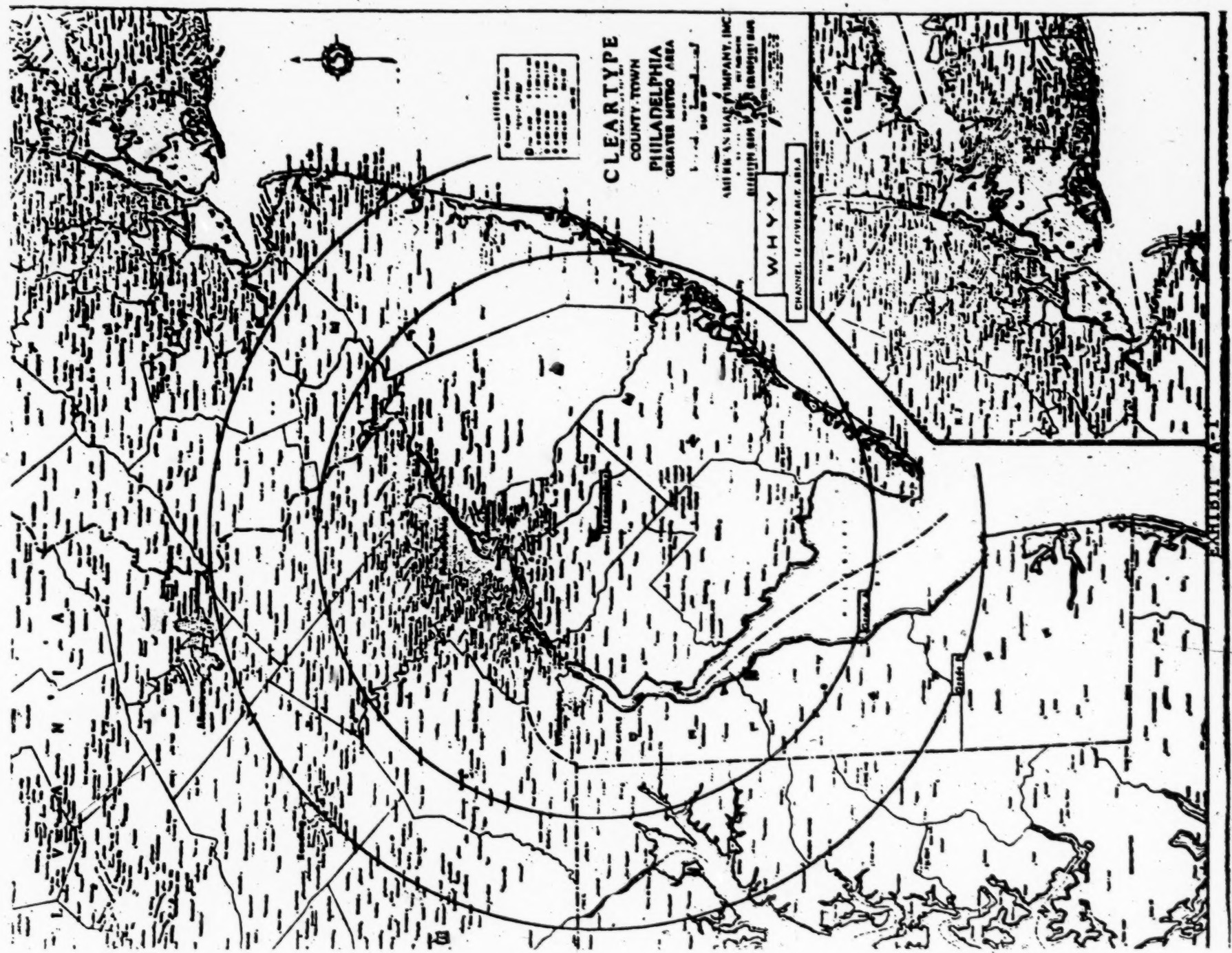
WARREN A. KRAETZER,
Warren Kraetzer.

Sworn to and subscribed before me this 18th day of May, 1967.

LEWIS P. MARX,
Notary Public.

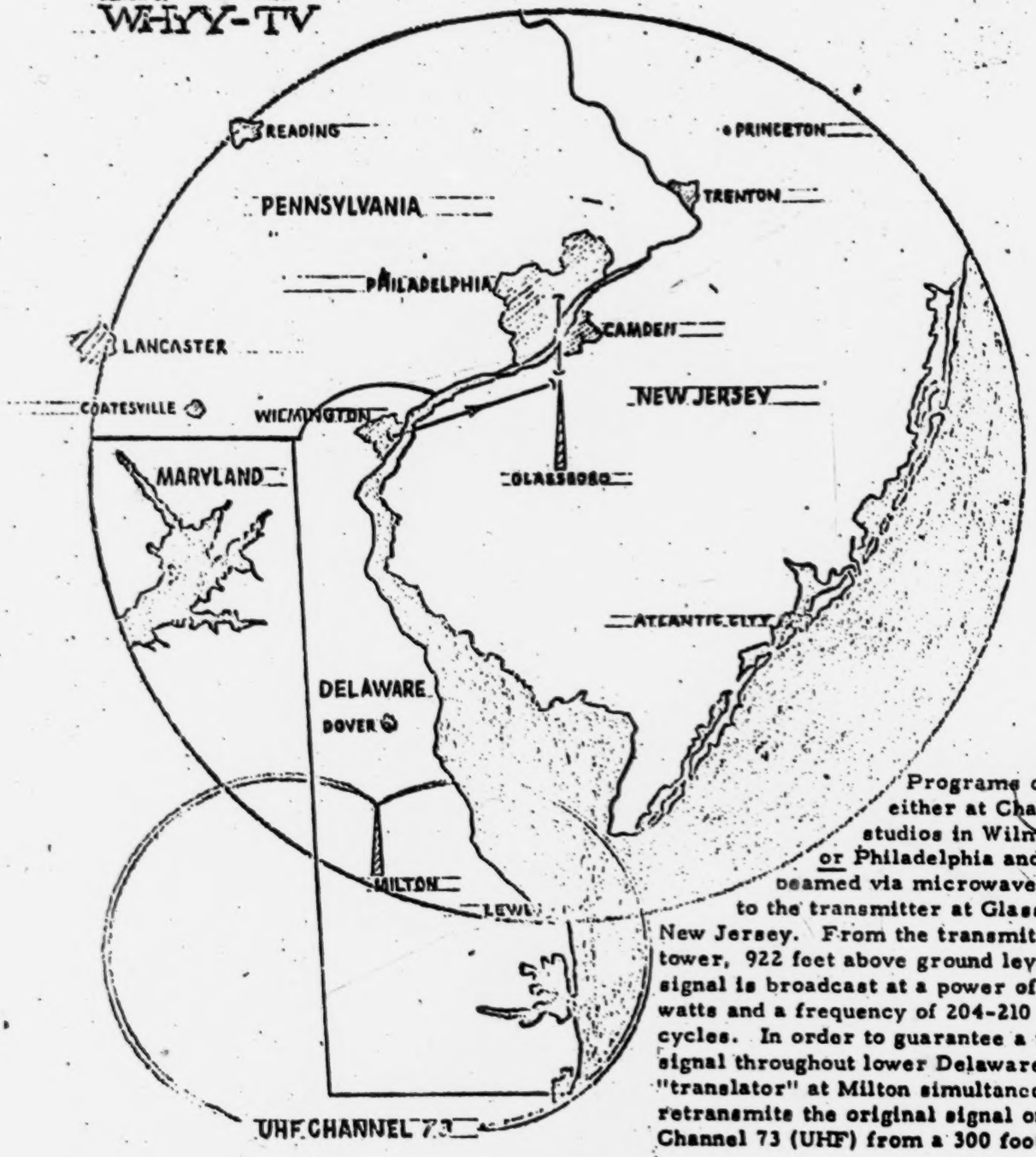
(Seal)

LEWIS P. MARX,
Notary Public, Philadelphia, Philadelphia Co.
My Commission Expires February 23, 1970.


CLEARTYPE
COUNTY-TOWN
PHILADELPHIA
GREATER METRO AREA
WHYY
EXHIBIT I-Y

CHANNEL 12 WHYY-TV

OPERATIONS & COVERAGE MAP



Programs originate either at Channel 12 studios in Wilmington or Philadelphia and are beamed via microwave relay to the transmitter at Glassboro, New Jersey. From the transmitter tower, 922 feet above ground level, the signal is broadcast at a power of 316,000 watts and a frequency of 204-210 megacycles. In order to guarantee a usable signal throughout lower Delaware, a "translator" at Milton simultaneously retransmits the original signal on Channel 73 (UHF) from a 300 foot tower.

EXHIBIT "A-1(a)"

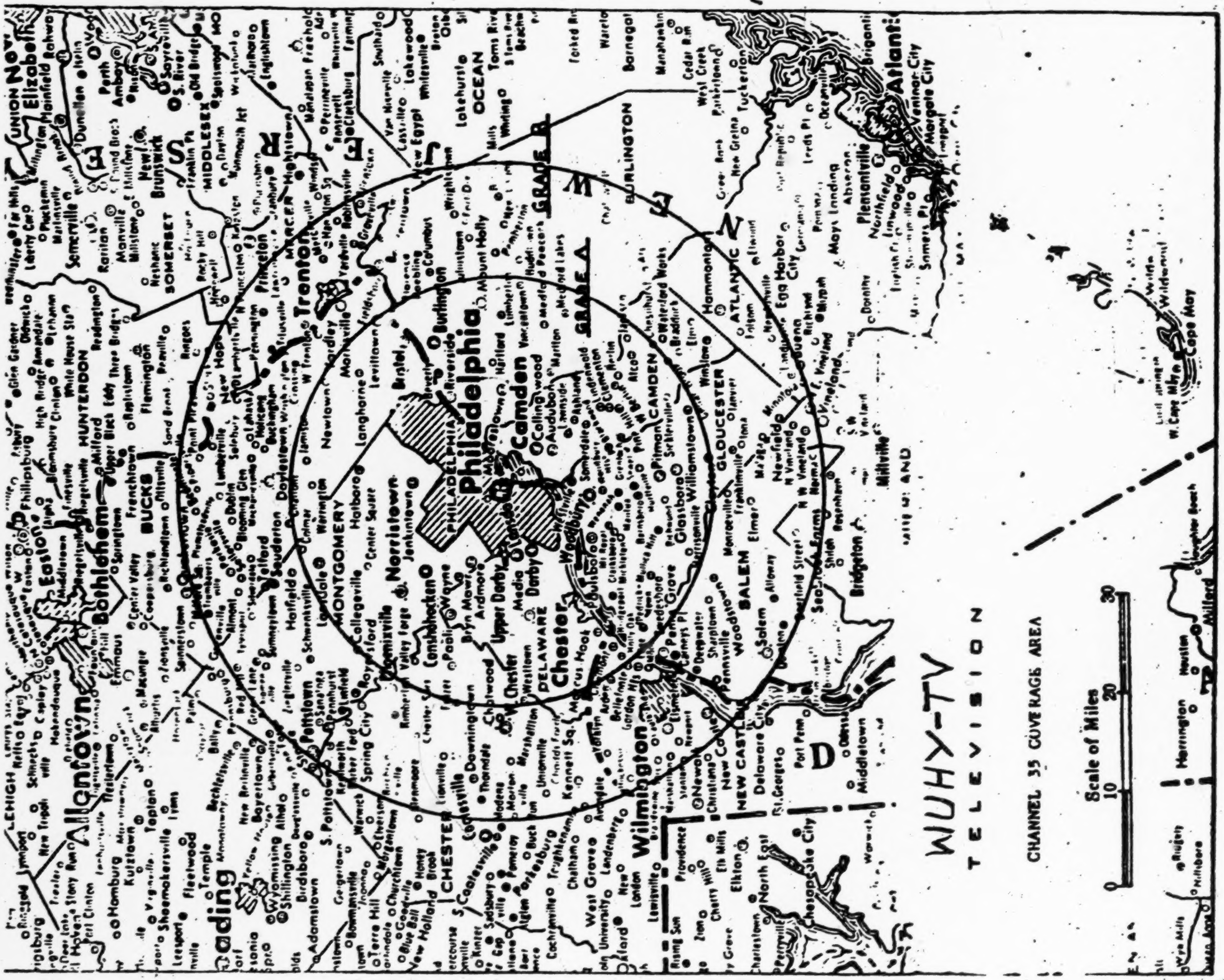

WUHY-TV
TELEVISION
CHANNEL 35 COVERAGE AREA
Scale of Miles
10
20
30
GRADE A
GRADE B
Philadelphia
Camden
Trenton
Wilmington
Chester
Norristown
Allentown
Bethlehem
Easton
Atlantic City
Cape May
MONTGOMERY
BUCKS
CHESTER
DELAWARE
BURLINGTON
GLOUCESTER
SALEM
CAMDEN
ATLANTIC
OCEAN
MIDDLESEX
SOMERSET
HUNTERDON
MERCER
NEW CASTLE

EXHIBIT "A-2"

Wilkes-Barre
Allentown
Bethlehem
Reading
Lancaster
Wilmington
Trenton
Norristown
Philadelphia
Camden
Atlantic City
Yonkers
Paterson
Elizabeth
COLUMBIA
MONROE
CARBON
WARREN
NORTHAMPTON
LEHIGH
BUCKS
HUNTERDON
SOMERSET
MIDDLESEX
MONMOUTH
MERCER
MONTGOMERY
CHESTER
DELAWARE
BURLINGTON
CAMDEN
GLOUCESTER
ATLANTIC
OCEAN
CUMBERLAND
CAPE MAY
SALEM
LANCASTER
HARFORD
CECIL
KENT
QUEEN ANNES
TALBOT
CAROLINE
SUSSEX
PASSAIC
BERGEN
MORRIS
ESSEX
UNION
DELAWARE
MARYLAND
NEW JERSEY
CLEARTYPE
COUNTY-TOWN
PHILADELPHIA
GREATER METROPOLITAN AREA
Scale of Miles
10
20
30
MAP NO.
AMERICAN MAP COMPANY, INC.
CLEARTYPE MAPS
COLORPRINT MAPS
WUHY RADIO
FM COVERAGE AREA 90.9 MC

EXHIBIT "A-3"

WHYY, INC.

BOARD OF DIRECTORS AS OF MARCH, 1967

Donald K. Angell, Vice President & Assistant to President, University of Pennsylvania

Mrs. John Biggs, Jr., Board member, Delaware Educational Television Association

Richard C. Bond, Chairman of the Board, The John Wanamaker Store

Dr. Allen T. Bonnell, President, Community College of Philadelphia

Dr. Anthony R. Catrambone, Superintendent of Schools, Camden, New Jersey

Richardson Dilworth, President, Philadelphia Board of Education, former Mayor of Philadelphia

F. Eugene Dixon, Jr., Management Trustee

John Thompson Dorrance, Jr., Chairman of the Board, Campbell Soup Company

Reverend Joseph Flaherty, O. S. A., President, Villanova University

Mrs. George T. Francis, Jr., member of Board of National Recreation & Parks Assn., & Vice President of Educational Television Council

William Goldman, President, William Goldman Theatres, Inc.

Dr. Richard P. Gousha, State Superintendent of Public Instruction, State of Delaware

Dr. William W. Hagerty, President, Drexel Institute of Technology

Mrs. Norma B. Handloff, Mayor of the City of Newark, Delaware

Harry G. Haskell, Jr., former U.S. Representative from Delaware

Philip Klein, President, Board of Trustees, Harcum Junior College

Warren A. Kraetzer, Executive Vice President & General Manager, WHYY, Inc.

J. Harry LaBrum, Esq., partner in law firm of LaBrum & Doak, & former President of Philadelphia Board of Education

J. H. Tyler McConnell, President & Chief Executive Officer, Delaware Trust Co., Wilmington

Albert J. Nesbitt, retired Chairman, I.T.T.-Nesbitt, Inc.

Paul D'Ortona, President of City Council of Philadelphia

R. G. Rincliffe, Chairman of the Board, Philadelphia Electric Company

Dr. T. Edward Rutter, Superintendent of Schools, Radnor Public Schools, Pennsylvania; Chairman Curriculum Advisory Committee & President of Tri-State Instructional Broadcasting Council

Arthur J. Sills, New Jersey State Attorney General

James H. J. Tate, Mayor of City of Philadelphia

Edward F. Toohey, President of Philadelphia Council, AFL/CIO

William B. Walker, President, The First Pennsylvania Banking & Trust Company

EXHIBIT "B"

CLIPPING SERVICE
20 S. 15th St.
Phila. 2, Pa.

Pub -
News Report
Gremlock, N. J.
SEP 1 1965
DATE

Highlights

The daily life of nearly four illion people living in the shadw of Red China is the subject a nnel 12 documentary, Hong Kong", Monday, Sept. 12, 8:30 p.m.

Examining how the people of ong Kong carry on business to e exclusion of politics, the alf-hour report explains why e Red Chinese do not overrun e island.

In the film, the acute poverty contrasted to the wealth of Hong ng's affluent international soety as cameras follow hundreds thousands of Communist Chise refugees -- denied a haven Hong Kong -- as they visit area where half a million peass live in squatters' shacks cking plumbing and electricity.

SIBELIUS CENTENARY

In the first of two broadcasts corded at the Sibelius Cenary Festival in Finland, Chan- 12 will present a concert of ldom performed works by the te Finnish master, Friday, pt. 16, at 9 p.m. Part two of e Festival will be seen on Fri- y, Sept. 30, at 9 p.m.

On the first program the Finsh Radio Symphony Orchestra ll perform Sibelius' Suite from e incidental music to Shakesare's "The Tempest"; Humesqu os. 1, 3, 4 and 8 for olin a.. orchestra, Heimo Haitsoloist; and Cantata for chorand orchestra, "The Origin Fire,"

"Festival: Sibelius Symphony will be rebroadcast on Chan- 12 Sunday, Sept. 18, at 9 p.m.

KING GEORGE V

King George V, England's shy g who was usually worried and zzled by the many problems of lities and war, but who guidhis country through massive ial change without violence, is ofiled on Channel 12's "Men Our Time", Tuesday, Sept. , at 8 p.m.

Featured guest is Robert Maczie, well - known correspont for the BBC and political ientist at the London School of onomics, who will comment changes in English history t have resulted from King orge's reign.

DISCUSSES "KING LEAR"

Morris Carnovsky, who played title role in Shakespeare's g Lear at Stratford, Connecut, in 1963, discusses his inpretation of this challenging e with Elliot Norton, Peabody ard-winning drama critic for Bo: Record-American and nday Advertiser, Thursday, t. 15, at 8 p.m. on Channel s "Conversations."

Carnovsky recalls how he solvthe difficult problems involved the portrayal of Lear and nments on the intense mental ncentration and physical stamthe part demanded.

ON OTHER PLANETS.

Top science fiction and science t writers discuss the possibilof intelligent life on other nets and what it may be like an imaginative "Open End", eat, Thursday, Sept. 15, at 0 p.m.

Writers Ray Bradbury, Lester l Rey, Isaac Asimov and Walt Sullivan speculate on what this th will be like in 25 years, counting for all the technolo- al changes that science writare predicting.

Channel 12 Offers Classes For Adults

Channel 12 will present two special two-semester high school courses aimed at adults who may earn their high school diplomas through the Standard Evening Adult High School. The course, "Biology" and "Literature and English Usage," are presented through Philadelphia's Division of School Extension and the Division of Radio and Television.

The biology course is presented Mondays and Thursdays at 7 on WHYY-TV and the "Literature and English Usage" course Wednesday and Friday evenings at the same time.

Viewers seeking credit for either or both of the two courses may register for the semester in the auditorium of Benjamin Franklin High School, Broad and Green streets, Philadelphia, on Wednesday and Thursday, and Tuesdays, October 4 and 11 between 7:30 and 9:30 p.m. At the conclusion of the courses examinations will be held.

Edward H. Goldman, former head of the science department at South Philadelphia High School and co-author of "Biological Science for High School," conducts the biology program.

Dr. Richard Mitchell, professor of English at Glassboro, New Jersey State College, presents the literature series. Dr. Mitchell has taught secondary school English and has been active in dramatics.

Further information about the televised courses may be obtained by calling the Standard Evening Adult High School at LOcust 7-5796.

MUTUAL PRESS
CLIPPING SERVICE
20 S. 15th St.
Phila. 2, Pa.
OCT 27 1966
Glassboro
Enterprise
Glassboro, N. J.

MUTUAL PRESS
CLIPPING SERVICE
20 S. 15th St.
Phila. 2, Pa.
SEP 17 1965
Bridgeton
Evening News
Bridgeton, N. J.

Area Pastors, Congregations View TV Show

Pastors and members of six Glassboro congregations participated in an unusual experience on Sunday evening, October 23, 1966 at the First Presbyterian Church. Together they viewed the Channel 12 program entitled "A Time For Burning."

This program brilliantly spoke to the contradiction of a white congregation professing obedience to the teachings of Jesus but refusing to open its hearts to those of another color. Specifically it dealt with what happened in a Lutheran Church in Omaha, Nebraska, when it was proposed to the official board that ten families from the church visit in the homes of ten families in a Negro Lutheran Church three blocks away.

According to the Reverend Robert W. Shaffer, host pastor: "In the discussion which followed their was compassion expressed for those white persons in many churches who cannot bring themselves emotionally or psychologically to expand their limited experience of brotherhood. Fear was pointed to most frequently as the reason for white persons failing to begin the dialogue. The fact that more Negro than white congregations responded to the invitation was taken as evidence of the need for further progress in local race relations. The warmth, compassion, and courage expressed by Negro participants made it clear how ungrounded many fears are in the light of present realities."

Future inter-congregational and inter-racial meetings may be planned to address specific local issues.

Export Business Dramatized For Viewers Tues.

"Export Means Business," an informative 8-program series produced by Channel 12 and aimed at encouraging American businessmen to explore the possibilities of selling their products to foreign markets, premieres on Channel 12 Tuesday at 7:30 p.m.

Produced by WHYY under a grant from the Pennsylvania Department of Public Instruction, "Export Means Business" uses dramatizations and documentary film footage to show American businessmen the advantages in profit and prestige that accrue from selling goods overseas and demonstrates the methods by which this type of marketing can be accomplished.

The weekly half-hour programs were filmed at the Port of Philadelphia and also show scenes from international exhibitions that have been held in major European and Asian trade centers.

In addition, leading industry and government spokesmen discuss the pros and cons of overseas marketing. Appearing during the course of the series will be Thomas C. Ballagh, President, Ballagh & Thrall, Inc., export managers; Stanley D. Bernstein, President, Quaker Export Packaging Co.; Martin L. Hoffman, Vice President, Allen Forwarding Co.; George L. Kappes, export supervisor, Rohm & Haas Co.; and Dr. Roland L. Kramer, University of Pennsylvania.

Also, Francis Lewis, Insurance Company of North America; William H. Lukens, Chairman, Regional Export Expansion Council; Charles Lyon, Assistant Treasurer, The First Pennsylvania Banking and Trust Co.; Patrick McCabe, Foreign Trade Specialist, U. S. Department of Commerce; and Edward H. McDermott, Customer Service Manager, International Division, The Budd Co.

MUTUAL PRESS
CLIPPING SERVICE
20 S. 15th St.
Phila. 2, Pa.

Bridgeton
Evening News
Bridgeton, N. J.
SEP 24 1965

Appendix D

EXHIBIT "C"

A-64

Russian Poet Hits Hard On 12's New 'Showcase'

If it had not been for the unusual, this week's column would be about the new shows on TV's so-called "second season." But the new entries will have to wait. At this point, they're not important. All of them put together are pale in comparison with one program — one 90-minute offering last Sunday night on WHYY TV 12, the educational station.

This rarity in TV programming also was a premiere, the first offering on the "Sunday Showcase" series, 9 p.m., which is financed by a grant from Bristol-Myers. It featured the controversial Russian poet Yevgeny Yetushenko, reading some of his works.

By Ed Devenney

Simple? Yes, it was. Two actors, a man and a woman, first read his works in English. Then Yevgeny mounted a circular platform, stationed amid a small audience, and did the same in Russian — with, of course, all the feeling a poet has for his own works. And, about mid-point in the program, three Western-world poets interviewed Yevgeny for some 15 minutes.

Simple, it was. No plush settings. No attempts to dramatize the poems with visual aids. Merely an audio presentation, with the viewer on his own to conjure up settings and scenes in his mind's eye.

And yet the presentation was dramatic and powerful. Here was this peasant type — young, tall, sinewy, with fair, closely-cropped hair, long arms and massive-looking, expressive hands, dressed in a long-sleeved sport shirt — spouting his lines in Russian from a soap-box setting.

No long hair. In fact, it looked as though a bowl may have been the design for his haircut. No beard, no vandyke. No pipe; he was a chainsmoker of cigarettes.

Yevgeny Yetushenko was powerful. But his poetry was even more. It dripped satire, sense, morality, wisdom, wit, blood, sweat and tears all over the place.

One poem pictured the author as a child witnessing a crowd beating a man. All the townspeople were rushing to see it. He, a mere boy, was asked to join the beating, kicking, stomping of the poor soul. Instead, he tells how he wept. He ended the poem with a line something like this: "If 100 are beating up a man, even if he deserves it, I will never be number 101!"

His satire on spying was devastating. He told about the Chinese secret agent who tried to hide in the sofa, but got caught in the springs. Instead of hollering "Mama, Mama!" the spy yelled "Mao, Mao!" The poem closed with this line: 'A spy will always be a spy; Christ, always Christ."

Another of his poems was about a tart who fell in the mud at a country fair. A young lad picked her up and walked a ways with her. Russian agents watching the pair wondered who was the more dangerous. Yevgeny said: "The most dangerous is someone who can't pass by someone who has been trampled down."

He went on to say that "Russia has been trampled down...but a boy will come along and pick her up."

During the interview he was asked by one the Western poets about his attitude toward American audiences always asking him political questions. His reply: "There are many ugly faces you'd like to slap. But there is one danger to this. When you slap too often, your hand loses its sensitivity."

And this was followed on Channel 12 by David Susskind's show, the highlight of which was an interview with a fashion designer who selects "The Ten Worst Dressed Women of the Year." Hilarious. And so true.

If "Sunday Showcase" follows the form of its premiere, TV-12 is going to have a blockbuster of a programming block on Sunday nights with Susskind and his usual entertaining, provocative, intelligent shows following.

Even though the year is only a babe, I've already got to list last week's "Sunday Showcase" as one of the top television programs of this or any other season.

MUTUAL PRESS CLIPPING SERVICE
Phila. 2, Pa.

Catholic Star Herald
Camden, N. J.

DATE JAN 13 1967

Exhibit "D":

NEW JERSEY ORIENTED PROGRAMS

PROFILE NEW JERSEY

Produced by WNDT-TV. Aired on WHYY September 18, 1964 through March 12, 1965. 24 programs—30 minutes.

SCIENCE AND AGRICULTURE

Produced by WHYY in cooperation with Rutgers University. Aired on WHYY September 16, 1963 through June 1, 1964. 35 programs—15 minutes.

LET'S LOOK AT AGRICULTURE

Produced by WHYY in cooperation with Rutgers University, Department of Agriculture. Aired on WHYY September 17, 1963 through June 2, 1964. 35 programs—10 minutes.

MODERN AGRICULTURE

Produced by WHYY in cooperation with Rutgers University. Aired on WHYY September 28, 1964 through June 7, 1965. 35 programs—15 minutes.

WOMAN'S WORLD

Produced by WHYY in cooperation with Rutgers University, Department of Home Economics. Aired on WHYY October 16, 1964 through June 4, 1965. 30 programs—25 minutes.

SO YOU WANT TO GO TO COLLEGE

Produced by WHYY in cooperation with Glassboro College. Aired on WHYY Fall 1963 and Spring 1964. Rerun again during January and February 1966. 8 programs—30 minutes.

NEW JERSEY CHAMBER OF COMMERCE ANNUAL WASHINGTON DINNER

Featured state and local dignitaries. Aired on WHYY February 5, 1967. 2 hours.

TV 12 News Digest

Stories on New Jersey from the Associated Press wire service.

Status Report

"The New Jersey Bond Issue". Produced by WHYY. Aired October 21, 1963. A panel discussion dealing with the pending vote on the New Jersey Bond Issue for $750 million.

"Automation: An Enemy of the People". Produced by WHYY. Aired September 16, 1963 and September 23, 1963. A two-part program dealing on the unemployment problem created by automation. Guest on the show was Dr. Mason Gross, President of Rutgers University.

Metro Spect

"The Delaware River Basin Authority". Produced by WHYY. Aired March 2, 1967. Featured interviews with Governor Hughes as well as the Governors of New York, Pennsylvania and Delaware.

Whose Right to Know?

Produced by WHYY for National Educational Television. Aired on WHYY July 26, 1966. The program centered around the "free press, fair trial" issue and was filmed in the Hunterdon County Court House where the Lindberg kidnap trial was held.

Metro Spect

"Paul Ylvisaker, A Profile". Produced by WHYY. Will be aired on WHYY on June 1, 1967. A half hour interview with the Commissioner for the Department of Community Affairs for New Jersey.

Inauguration of Governor Hughes

Filmed in its entirety and the highlights were presented on the Channel 12 News.